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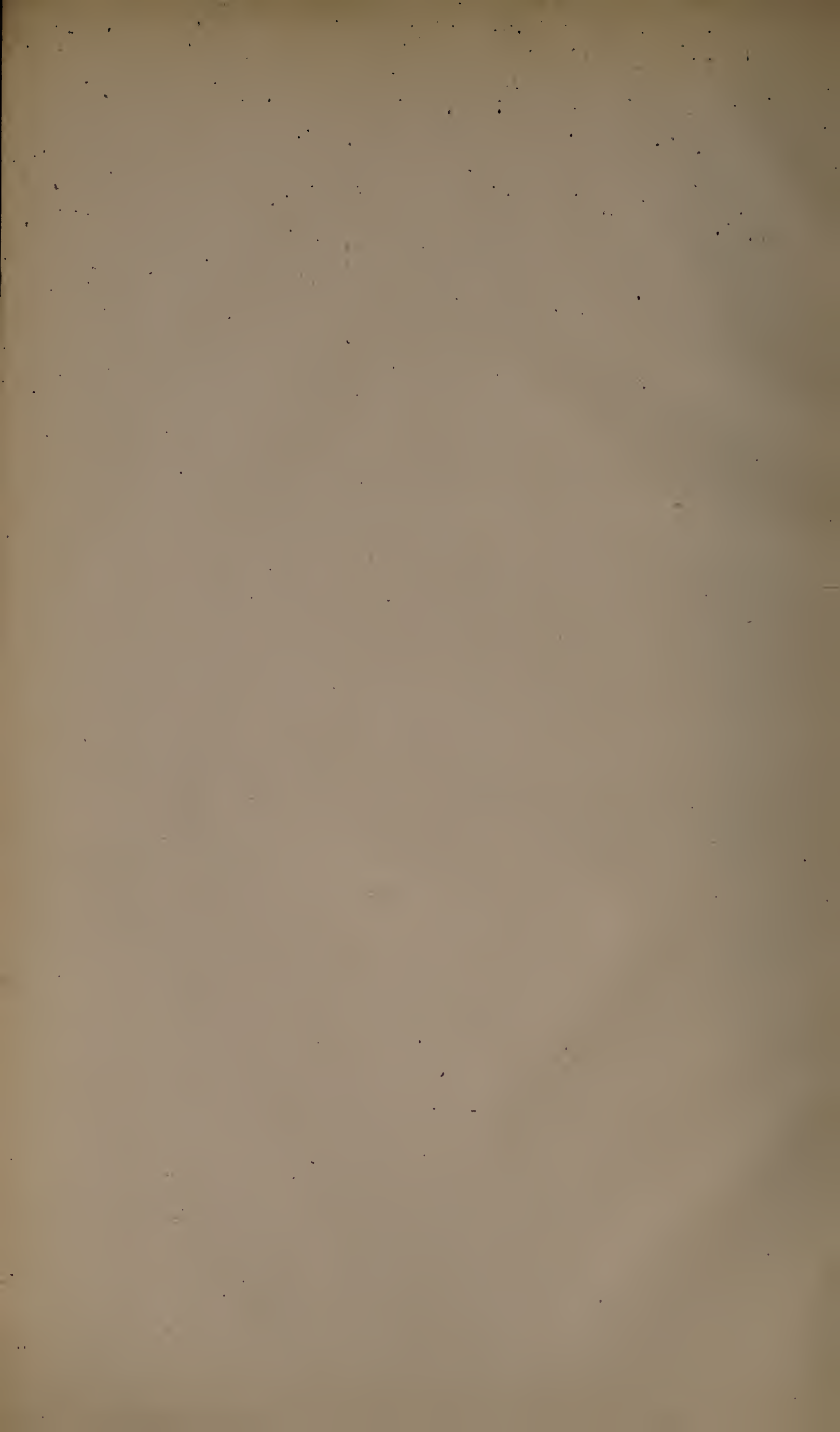


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Annual Report
OF THE
ASSESSING DEPARTMENT



1891.



ANNUAL REPORT

OF THE

ASSESSING DEPARTMENT,

FOR THE

YEAR 1891.



BOSTON:

ROCKWELL & CHURCHILL, CITY PRINTERS.

1892.

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., Jan. 30, 1892.

HON. NATHAN MATTHEWS, JR.,
Mayor of the City of Boston:

SIR: In accordance with the requirements of the ordinance now in force, the Board of Assessors would respectfully offer the following report:

For convenience of assessment and as authorized by Chapter 115 of the Acts of the year 1889, which provides that the Assessors may "divide any ward . . . into convenient assessment districts," ten wards are divided, eight of them into two, and two into three districts each. Fifteen wards are not divided. The several assessment districts and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in the following table:

District Number.	WARD.		First Assistant Assessor.	Second Assistant Assessor.
	No.	Part.		
1	1	..	Benjamin F. Palmer.	Charles W. Odiorne.
2	2	..	John H. Duane.	Francis N. Kievenaar.
3	3	..	Frederick H. Temple.	Thomas J. Kelley.
4	4	..	Dennis G. Quirk.	Charles W. Pearson.
5	5	..	George S. Pendergast.	Patrick Sullivan.
6	6	1	Hugh F. Sheran.	Dennis Bonner.
7	"	2	Charles B. Hunting.	Dennis J. Leahy.
8	7	..	Samuel Hichborn.	Charles W. Curran.
9	8	..	Daniel I. Downey.	John W. Martin.
10	9	..	Joseph R. Grose.	Charles O. Burrill.
11	10	1	Patrick F. Sullivan.	James J. Dooling.
12	"	2	Horace Smith.	Roger H. Scannell.
13	11	1	William A. Wheeler.	Daniel J. Harrington.
14	"	2	John A. Barry.	Stephen Murphy.
15	12	1	William H. Cundy.	Charles F. Gaynor.
16	"	2	James Carney.	Henry J. Ireland.
17	13	..	Jerome S. Macdonald.	John T. Cassidy.
18	14	1	Eugene J. O'Connor.	Henry J. McKee.
19	"	2	Dennis F. Brennan.	William H. Quinn.
20	15	..	James I. Moore.	John S. McDonough.
21	16	..	John J. Gartland.	Edward V. Fitzgerald.
22	17	..	William B. Smart.	Charles H. Brigham.
23	18	..	Hubert Pope.	Henry S. Harris.
24	19	..	Jonas Hagar.	Patrick J. Crowley.

District Number.	WARD.		First Assistant Assessor.	Second Assistant Assessor.
	No.	Part.		
25	20	1	Edward W. Dolan.	Thomas F. Shaughnessy.
26	"	2	Henry L. Carter.	William Burns.
27	21	1	William W. Lord.	John S. Kemp.
28	"	2	John H. Griggs.	Joseph H. Riley.
29	22	1	Andrew J. Browne.	Hubert J. Gormley.
30	"	2	Robert Culbert.	John J. Capelle.
31	23	1	Frank S. Pratt.	Daniel H. Daly.
32	"	2	A. S. Parker Weeks.	Philip H. Downes.
33	"	3	William B. Blakemore.	Charles H. Smith.
34	24	1	George Warren.	John J. Daily.
35	"	2	George E. Hall.	Richard W. Smith.
36	"	3	Henry Pierce.	John P. Riley.
37	25	..	George W. Warren.	Edward C. Scates.

TAX WARRANTS.

Warrants for the assessments of taxes in the city of Boston for the financial year commencing May 1, 1891, were received by the Board of Assessors as follows :

A State warrant for the city proportion of a State tax of \$1,500,000, as fixed by Chap. 428, Acts of 1891	\$553,515 00
A State warrant for a tax to be paid to the Commonwealth for Boston armories, as fixed by Chap. 384, Acts of 1888	28,056 27
A County warrant for the tax of Suffolk County for county purposes [see Section 47, Chap. 11, P. S.]	614,549 00
A City warrant for the tax of the city of Boston for city purposes [see Section 47, Chap. 11, P. S.]	9,549,491 00
<hr/>	
Aggregate of warrants committed to Board of Assessors	\$10,745,611 27

POLL-TAX ASSESSMENTS.

The polls recorded for assessment before August 11, 1891, and included in the estimate that determined the rate of taxation for the current year, were those of 132,809 males and 411 females ; a total of 133,220. Under the operation of the laws providing for supplementary assessment of omitted persons, at date not later than October 1 of the current year, there were added to the list 1,200 males and 1,170 female

polls, making the number of males assessed 134,009, and the number of females 1,581; a total for the year of 135,590. The number of polls assessed and the amount of such assessments in each ward is shown by tables marked "A" and "B," pages 18, 19, and the number assessed in the city for five consecutive years is shown by the table marked "C," page 18.

VALUATION.

The valuation of the city, as of the first day of May, 1891, determined by the Assessors, August 11 of that year, when the rate of taxation for the then current year was fixed, was as follows:

Value of land, marsh, and flats	\$381,299,825 00
Value of dwelling- houses, stores, and other structurss	268,938,550 00
Total value of real estate	\$650,238,375 00

ASSESSING DEPARTMENT.

Value of personal prop- erty other than bank stock, separately as- sessed	\$190,056,900 00
Value of shares in National Banks, lo- cated in Boston, tax- able in said city	14,774,139 62

Total value of personal estate	204,831,039 62
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Total valuation	\$855,069,414 62
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The proportion of the valuation as found in the several wards is shown by a table marked "A," page 18. This valuation was increased by supplementary assessments,¹ under authority conferred by Sections 14 and 15 of Chapter 423 of the Acts of 1890, by adding thereto personal estate to the amount of

20,200 00

<i>Carried forward,</i>	\$855,089,614 62
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¹ For detail of Supplementary Assessments see table marked "B," page 17.

<i>Brought forward,</i>	\$855,089,614 62
The valuation was also increased by assessments under the provisions of Section 78 of Chapter 11 of the Public Statutes, as amended by Chapter 362 of the Acts of 1888, by the addition of land of the value of \$2,300, and buildings of the value of \$17,400, a total real estate value omitted from assessment of	19,700 00
And by adding for personal estate deemed to have been omitted from the first assessment the value of	300,600 00
	<hr/>
The total valuation of the city upon which taxes were assessed for the financial year 1891-92, when all assessments were made, was	<u>\$855,409,914 62</u>

The valuation of 1891 for personal property can be fairly increased \$54,317,600 in addition to the amount given in the foregoing table for the value assessed by the Commonwealth at the rate of $\$14\frac{50}{100}$ per \$1,000 upon shares of Massachusetts corporations, the property of residents in Boston. The State deducts from the value of each share the amount that represents the real estate and machinery locally assessed, and pays over to the city that proportion of the tax that represents the personal property of each corporation.

The valuation can be further increased, say \$1,584,100 for bank stock assessed at the several rates of the places where the banks are located, as the taxes are paid to Boston as assessments upon this class of property held by its citizens in Massachusetts banks located outside that city.

This valuation of the shares in Massachusetts corporations, and also in National Banks within the State but without the limits of Boston, is determined by taking the amount paid by the Commonwealth to the city during the financial year, on account of corporate taxes assessed as of the first day of May of that year. The totals are undoubtedly under estimates, as the collection extends beyond the year in which taxes are assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these two sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation upon the \$855,069,415 assessed by the city is, as nearly as may be, the same as though its amount was

included in the Assessors' aggregate and the taxes were assessed by them.

The valuation of personal property can properly be further increased by the sum of \$327,272 for shipping owned by Boston citizens which was employed in foreign trade May 1, 1891. Section 8 of Chapter 11 of the Public Statutes provides that such property shall not be included in the personal estate of its owners, if they make a return of the same and report for taxation the net yearly income thereof. Section 10 of said chapter required that the State should reimburse the cities and towns for the loss sustained by such exemption. The act from which these two sections were taken became of force May 1, 1882, and contained the provisions that while the exemption should continue, reimbursement on the part of the State should cease in 1887. By Chapter 373 of that year repayment for the loss of valuation was extended for two years, and was again extended for the same space of time by Chapter 286 of the Acts of the year 1890. Chapter 116 of the Acts of 1891 provides that such repayment shall continue to be made until two years from the date of its enactment, March 26, 1891. The value of the shipping returned for the tax of 1891 was \$373,069, and the net income returned amounted to \$45,797. In the revenue of the city the amount of the payment by the State for the current financial year on this account is put at \$4,009.51.

ASSESSING DEPARTMENT.

The total valuation of personal estate which is assessed for all purposes, for which the city must raise money by taxation, can for the year 1891 be put at \$261,380,812.

In addition to the taxable valuation, churches, charitable, scientific, and other corporations hold property exempt by law from assessment as follows: Value of land, \$16,246,000; value of buildings, \$12,917,800. Total real estate, \$29,163,800; personal estate, \$15,766,100. A special review of the buildings of this class was made during the year covered by this report. Notwithstanding the gain made by the improvement of old and the addition of new buildings since the last assessment the reduction of values exceeded \$1,000,000. When estates of this, or any other character, which are adapted to a special use are sold, and it is found that they are not capable of easy change to fit them for general purposes, a comparatively small value attaches to the buildings. It is believed that the reductions that have been made have brought these estates to a fair valuation which approximates to the selling price.

Of this total of exempt property, amounting to \$44,929,900, the sum of \$14,338,800 is the estimated value of houses of religious worship and the land connected with those edifices; the value of the land being \$7,173,500, and of the buildings \$7,165,300. The valuation of the real estate occupied by charitable, literary, and scientific institutions for the purposes for which they were incorporated is \$14,825,000 [\$9,072,500, land; \$5,752,500, buildings]; and \$15,766,100 is the value of the personal property of this class of benevolent and educational corporations, as returned to the Assessors by their officers, in accordance with the provisions of Chapter 217 of the Acts of the year 1882. As required by that enactment, those corporations also reported that their receipts for the twelve months preceding the first day of May, 1891, amounted to \$5,147,502, and their expenditures to \$5,113-783.¹ It appeared by their returns that at the date of assessment these benevolent and educational institutions held as investments \$5,675,500 of the real estate of this city, which, not being occupied for the purposes of their incorporation, is assessed at its estimated value, forming a part of the real-estate valuation for the tax of the current year. The city of Boston holds, in its corporate capacity (not assessed for city taxes), \$25,395,841 of actual assets available for the payment of liabilities, and \$44,835,733 nominal assets, the character of which is shown in the following copy of the return of the Assessors as of May 1, 1891, to the Tax Commissioners of the Commonwealth:

ASSETS OF THE CITY OF BOSTON.

CLASSIFICATION.

Actual.

Sinking and Consolidated Street Improvement Funds, as per Auditor's report	\$24,519,341 00
Salable lands (not including islands), and land in charge of Board of Street Commissioners	876,500 00
	<hr/>
<i>Carried forward,</i>	\$25,395,841 00

¹ Among the corporations having large incomes and disbursements were the following:—

	Receipts.	Expenditures.
American Board Commissioners of Foreign Missions	\$762,585	\$762,947
Massachusetts General Hospital	289,429	290,210
Boston University	237,253	237,159
Institute of Technology	223,165	223,165
New England Conservatory of Music	211,269	213,992

	<i>Nominal.</i>	
<i>Brought forward,</i>		\$25,395,841 00
School-houses . . .	\$8,574,000 00	
Public Library . . .	1,763,500 00	
Other public buildings . . .	10,237,600 00	
Public bath-houses . . .	20,000 00	
¹ Public grounds . . .	322,000 00	
Cemeteries . . .	1 00	
Ferry property . . .	437,300 00	
Islands (not included in "Other public build- ings"). . . .	26,800 00	
Water-Works . . .	22,817,732 00	
Fire apparatus . . .	351,800 00	
Fire-alarm . . .	135,000 00	
Miscellaneous . . .	150,000 00	
	<hr/>	44,835,733 00
Total		<hr/> <u>\$70,231,574 00</u>

For many years the appraisal of the real estate owned by the city has reflected the judgment of the Assessors as to the value of the land, and that of the Department of Public Buildings for the structures. At the request of his Honor the Mayor, in the valuation of 1891, the Assessors expressed their opinion of each estate (land and building) as a whole. Heavy reductions were made, especially in the items of school-houses and other public buildings. Cemeteries owned by the city, which in the report covering the assessment of 1890 were put in the column of Nominal Assets at over \$3,000,000, were, in the return of the current financial year, in view of the very remote probability that they would ever be available for profitable use, put at the nominal sum of one dollar. Although the land held by the city was advanced in many locations in common with other lands of the vicinity, and there were considerable additions to the valuations for new buildings, and about three-fourths of a million dollars were added for water-works, this revision of former values caused the total of this class of assets to drop from \$48,588,500, as given in our last report, to the amount above stated.

Large amounts of property, held by residents of or located within the limits of Boston, are by law or judicial decisions exempt from all assessments, the principal items being the

¹ Item includes only Washington and Lowell squares, the other squares, the Common, Public Gardens, and the public parks not being available to convert into assets.

real estate of the United States and the Commonwealth, United States bonds, money loaned upon mortgage of real estate, imported goods in original packages, and the furniture of a family below \$1,000 in value. The proportion of the deposits in the savings-banks of Massachusetts (\$369,526,386, Oct. 31, 1891) belonging to the residents of Boston is unknown, as the Commonwealth assesses and retains the entire tax for State revenue. But the total valuation of Boston for property that, by existing laws, must be estimated for assessment or for the information of the Legislature, is as follows : —

ASSESSORS' REPORT.

Valuation of real and personal estate by Assessors' general assessment . . .	\$855,069,415 00
Valuation of real and personal estate by Assessors' Supplementary assessment . . .	340,500 00
Valuation of Massachusetts corporation stock [assessed by State], tax paid to the city .	54,317,600 00
Valuation of Massachusetts National Bank shares [assessed by State], tax paid to the city	1,584,100 00
Valuation of ships and vessels in foreign trade	327,272 00
Total taxable valuation . . .	<u>\$911,638,887 00</u>
Valuation of churches, charitable, scientific, and literary corporations .	\$44,929,900 00
Valuation of the actual assets of the city of Boston, .	25,395,841 00
Valuation of the nominal assets of the city of Boston	44,835,733 00
Total exempt valuation, . . .	<u>115,161,474 00</u>
Total valuation as of May 1, 1891, .	<u><u>\$1,026,800,361 00</u></u>

For the valuation of Boston by wards for five years, and for the separate estimation of the real and personal property for twenty years, and for the total valuation of the city for thirty-five years, see table marked "C," "D," and "E," on pages 20, 21, and 22. All the valuations shown on these tables are those which determined the rate of taxation for the years to which they relate, and do not include the small amounts subsequently added by supplementary assessment. The valuation of 1891, as compared with that of the preceding year,

shows a gain on real estate of \$30,248,100, equal to an advance of 6.49 per cent., and an increase of \$2,779,515 on personal property, equal to 1.38 per cent. The total valuation of 1891 is more than that of 1881 by \$189,514,818, showing a gain in ten years of 28.47 per cent.

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants and the overlay authorized by Section 49 of Chapter 11 of the Public Statutes, as amended by Chapter 226 of the Acts of the year 1887, was determined by the Assessors to be 1.26 per cent., or \$12.60 per \$1,000; of this rate 53 cents was for State, 57 cents for county, and \$11.50 for the city tax.

A table marked "D," page 21, will show the rate of taxation in Boston for the past twenty years, and the table marked "F," page 23, will show the proportion of each annual rate required to raise the tax of a given year for State, county, or city purposes.

The land, marsh, and flats, valuation of \$381,299,825, at \$12.60 per \$1,000, gave assessment amounting to	\$4,804,377 79
The valuation, dwellings, stores, and other structures, of \$268,938,550, at \$12.60 per \$1,000, gave assessment amounting to	3,388,625 73
Total real estate assessment	\$8,193,003 52
The personal estate valuation of \$204,831,040, at \$12.60 per \$1,000, gave assessment amounting to	2,580,871 10
The total valuation of \$855,069,415, at \$12.60 per \$1,000, gave a total property tax of	\$10,773,874 62
132,809 male polls, at \$2.00 each, amounted to	265,618 00
411 female polls, at 50 cents each, amounted to	205 50
The taxes as determined by the Assessors when the rate was fixed and committed to the Collector, aggregated	\$11,039,698 12
<i>Carried forward,</i>	\$11,039,698 12

<i>Brought forward,</i>	\$11,039,698 12
173,309 bills, amounting to the sum committed, were dated October 1, 1891, and delivered to the Collector on or before that date. Of these bills, 116,180 were for poll-taxes only. To the amount of the commitment were added taxes for omitted persons, supplementary assessment, under the provisions of Chapter 200 of the Acts of 1888, for 1,200 male polls,	
1,170 female polls	2,400 00
\$20,200 personal property	585 00
	254 52
There were also added by supplementary assessment of omitted estates, in accordance with the provisions of Chapter 362 of the Acts of 1888, the taxes on \$19,700 valuation of real estate	
	248 22
And the taxes on \$300,600 valuation of personal estate	
	3,787 56
<hr/>	
The total taxes committed to the Collector for the financial year 1891-2 amounted to	\$11,046,973 42

ABATEMENTS.

The amount of abatements from all the above assessments to January 30, 1892, was . \$78,872 22

AVERAGE OF ASSESSORS' VALUATION FOR FIVE YEARS.

Section 5 of Chapter 7 of the existing ordinances as amended by Section 2 of Chapter 16 of the Ordinances of 1890 requires that in the month of January the Board shall transmit to the Mayor "a statement of the Assessors' valuation of the taxable property in the city of Boston for each of the preceding five years, the abatements thereon allowed previous to the 31st day of December preceding the date of such statement, and the average of such valuations reduced by such abatements." In accordance with this requirement the Board transmitted the following communication :

ASSESSORS' OFFICE, CITY HALL,

BOSTON, Jan. 1, 1892.

HON. NATHAN MATTHEWS, JR.,

Mayor of the City of Boston:

In conformity with the provisions of the Revised Ordinances, we herewith transmit a statement of the Assessors' valuation for the preceding five years, and of the abatements thereon allowed previous to the thirty-first day of December last. Also the average of such valuations reduced by such abatements:

Year.	Assessors' Valuations.	Abatements to December 31.
1887 . . .	\$748,168,217 41	\$7,468,800 00
1888 . . .	765,355,048 39	7,135,600 00
1889 . . .	795,941,043 71	9,245,700 00
1890 . . .	822,456,800 00	7,757,800 00
1891 . . .	855,409,914 62	5,542,400 00
<hr/>		<hr/>
Totals . . .	\$3,987,331,024 13	\$37,150,300 00
Less abatements . . .	37,150,300 00	
<hr/>		
\$3,950,180,724 13		

Divided by five gives \$790,036,144.00, average Assessors' valuation for the past five years.

Respectfully submitted, for the Board of Assessors,

JOSHUA S. DUNCKLEE,

Secretary.

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of Section 86 of Chapter 11 of the Public Statutes, the Assessors, in August, 1891, returned to the Tax Commissioner of the Commonwealth the names of 235 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate, and machinery owned by each of said corporations . . . with the value thereof."

No personal property other than machinery can legally be assessed to a Massachusetts corporation. The valuation of

property of corporations chartered by the Commonwealth, which was included in the total that determined the rate of taxation, amounted to \$75,498,800, of which sum \$69,-634,000 was real estate, and \$5,864,800 was machinery. A statement showing the growth of corporate property locally assessed during the last decade is shown as a footnote to the table marked "D," page 21. Under the provisions of Section 8 of Chapter 13 of the Public Statutes, the Board assessed the 533,000 shares of the 61 National Banks of Boston upon a valuation of \$66,650,000, a total tax of \$839,790. At the time the rate of taxation was determined, the estimated value of 115,640 shares, \$14,774,140, was included in the total aggregate as property which could be legally assessed in the valuation of the city of Boston. The balance of the total assessment of this class of property amounted to \$51,875,860, and the tax of \$653,636 thereon was claimed by the Tax Commissioner under the provisions of Section 13 of said chapter for the State, and certain of the cities and towns of Massachusetts in which shareholders resided. Section 16 of said chapter provides that one per cent. on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. As the whole work of assessment, including the making of the bills or lists of taxes, is performed in the Assessing Department, and as each bank must pay (see Section 9, Chapter 13, P. S.), and by a single check does pay, the taxes of all its shareholders, it can be fairly claimed that substantially the whole sum of \$6,536.36 was secured by this department and added to the revenue of the city.

The Board of Assessors have, under the provisions of Sections 14 and 58 of said Chapter 13, adjusted the taxes of 1891 upon National Bank stock and the shares of Massachusetts corporations, as against the claims of the State or its municipalities, and for that purpose have appeared before the Board of Appeal provided for in Section 62 of said chapter, as agents of the city, where its claims were disputed or needed defence.

CLASSIFICATION OF PERSONAL PROPERTY LOCALLY TAX- ABLE.

As approximately only about one-quarter of the personal property assessed is returned to the Assessors from year to year, the remaining three-quarters is, of necessity, estimated against those persons or business concerns who, for the then current year, make no return, in accordance with the pro-

visions of Section 41 of the Tax Act. As "dooming" by the Assessors is always without specification as to items of personal estate, classification of the unlisted personality can only be made by the estimation of the Assessors "according to their best knowledge and belief." The proportion of each kind of taxable personal estate, to the aggregate of all that class of property assessed, has long been a subject of speculation and inquiry. For the purpose of making the returns required by the eighth to the eleventh divisions inclusive of Section 54 of Chapter 11 of the Public Statutes as amended by the Act of the year 1887, Chapter 86, the Assessors of 1889 analyzed the statements of that year, and ascertained the proportions that each class of taxable personal property that was listed bore to the aggregate of all that was returned; then assuming that if all personal estate had been returned to the Assessors under oath, that the proportions of each class would have been unchanged, they made their estimation of the amount of the unlisted taxable personal estate upon that basis. The law that compelled the estimation required by the divisions above referred to, was repealed by Chapter 242 of the Acts of 1890. But the classification, with the figures that indicated the proportions as found, were given in our report of April 30, 1891, as of sufficient interest to justify their presentation in a form that would admit of comparison with similar work in subsequent years. A closer analysis has been made of the returns of 1891, and its detail is shown in the following table in connection with the percentages of the year 1889.

Classification.	Amount re- turned.	Percent- age of value of each class.	Percentage applied to total valuation.	Per- centage of 1889.
Mortgages on real estate without the State	\$898,200 00	2.2645	\$4,303,839 00	3.2382
Mortgages on church and other ex- empt property	23,800 00	0.0600	114,034 00	9.1349
Mortgages on personal property . . .	91,300 00	0.2302	437,511 00	
Bonds of private corporations	207,100 00	0.5221	992,287 00	
Money at interest [notes, etc.] not se- cured by mortgage	898,000 00	2.2640	4,302,888 00	
Money in savings banks out of the State	5,900 00	0.0149	28,318 00	
Money deposits at interest on time [10 days or more notice]	108,600 00	0.2738	520,376 00	
Money due [bills receivable] in excess of debts due [bills payable]	2,646,200 00	6.6716	12,679,836 00	10.1767
Cash on hand, including deposits . .	3,964,400 00	9.9950	18,996,187 00	
Goods, wares, and merchandise . . .	12,234,800 00	30.8462	58,625,332 00	31.9901
Machinery and office furniture . . .	1,168,900 00	2.9470	5,600,977 00	2.3034
Tools of mechanics, exceeding \$300 in value	1,000 00	0.0025	4,751 00	0.0082
Income from profession, trade, or employment	829,000 00	2.0901	3,972,379 00	2.1769
Income from annuities				0.0204
Income from ships in foreign trade .	35,800 00	0.0903	171,621 00	0.1647
Ships and vessels not in foreign trade,	85,700 00	0.2161	410,713 00	0.1048
Horses and vehicles	425,900 00	1.0738	2,040,831 00	0.8451
Household furniture, exceeding \$1,000 in value	334,000 00	0.8421	1,600,469 00	1.0258
Shares in corporations not chartered by Massachusetts	7,804,100 00	19.6756	37,394,835 00	19.0745
Bonds of the State of Massachusetts .	51,300 00	0.1293	245,744 00	0.3704
Bonds of other States	15,400 00	0.0388	73,742 00	0.0288
Bonds of the City of Boston	140,000 00	0.3529	670,711 00	0.9565
Bonds of other cities, including coun- ties and towns, in Massachusetts .	242,600 00	0.6116	1,162,388 00	
Bonds of counties, cities, and towns, out of the State of Massachusetts .	400,000 00	1.0084	1,916,534 00	1.0942
Bonds of railroads, including horse railroads, in Massachusetts	1,033,000 00	2.6044	4,949,842 00	3.8854
Bonds of railroad and other corpora- tions not chartered by Massachusetts,	6,018,900 00	15.1748	28,840,755 00	13.4010
Shares in Boston National Banks re- turned as the property of residents of that city	\$39,663,900 00 14,774,139 62	100.0000	\$190,056,900 00 14,774,139 62	100.0000
Total personal valuation returned to Assessors	\$54,438,039 62			
Total personal valuation estimated by Assessors	150,393,000 00			
Total personal valuation assessed .	\$204,831,039 62		\$204,831,039 62	

National bank shares are by law returnable, and are returned by the officers of those organizations. The addition of this class of personal estate gave \$54,438,040 as returned out of a total valuation of personal property of \$204,831,040. This is equal to 26.58 per cent. The Assessors consequently estimated 73.42 per cent. of the personal assessment of May 1, 1891. The percentages of 1889 were 27.45 for personalty returned, and 72.55 for personal property estimated. While it must be admitted that the method of determining the classification of the one hundred and fifty millions of personal estate estimated by the Assessors is open to criticism, it is undoubtedly true that any plan that would attempt its improvement would be equally open to objections. That which has been adopted is the best that the Assessors, with their limited experience in these comparisons, can apply. If the averages of four or five years shall show such a remarkable similarity of results as are indicated by the percentage of credit property remaining taxable after the whole amount had been in part offset by debts — 9.1349 in 1889 against 10.0366 in 1891 — ten per cent. as nearly as may be in both years for cash and bank deposits — only a difference of one per cent. in merchandise — and less than that variance in the percentage of the value of foreign shares; it is probable that the causes of such substantial uniformity may be generally acknowledged, and the consequent deductions be accepted as practically accurate.

ASSESSMENT STATISTICS.

A table marked "G," pages 24–26, will show the approximate value of the dwelling-houses of the city, and a table marked "H," page 27, will give certain statistics relating to the real estate of Boston.

SEWER ASSESSMENTS.

By Chapter 456 of the Acts of the year 1889 it is provided that all assessments for sewers hereafter constructed in Boston are to be "made and determined by the Superintendent of Sewers, and upon the request of an owner of an estate upon which an assessment has been made to the Board of Assessors, . . . said board . . . shall apportion the same into three equal parts, and add one of said parts with interest . . . to the annual tax of said estate for each of three years next ensuing." It is also provided by Section 5 of said act that the Assessors shall have jurisdiction of all questions relating to the abatement of such assessments. The law of 1889 was amended by Chapter 346 of the Acts of

the year 1890. By Section 2 of this last-named act it is provided that "when an assessment is made upon a person or corporation by law exempt from the assessment of taxes, the . . . assessors shall notify" the "collector not to enforce the collection of such assessment; but when an estate the collection of the assessment upon which has not been enforced under such notice comes into the possession of another person as owner, the amount of such assessment shall be paid by such new owner in like manner, subject to the same provisions of law as if an original assessment.

The number of cases requiring the action of the Board under these various provisions is shown by a table marked "I," page 28, appended to which is a communication from the Assessors to His Honor the Mayor in relation to sewer assessments, and an opinion of the Corporation Counsel of the city as to the power of the Assessors to abate such assessments for the reasons which are generally alleged in petitions for this class of abatements.

RECEIPTS AND EXPENDITURES.

There have been no receipts in this department other than the money appropriated for its current expenses. The original appropriation was

\$108,000 00

Transferred from other appropriations

2,639 64

Total appropriations

\$110,639 64

The expenditure for the financial year for salaries, compensation of assistant assessors, clerk-hire, books, stationery and incidentals has amounted to

110,639 64

Respectfully submitted,

THOMAS HILLS,
JOSHUA S. DUNCKLEE,
JOHN J. MURPHY,
JOHN PIERCE,
FRANK A. DREW,
JOHN M. MAGUIRE,
GEORGE A. COMINS,
EDWARD B. DAILY,
JOSEPH TONDORF, JR.,

Assessors of the City of Boston.

TABLE A.

ASSESSORS' VALUATION of the Real and Personal Estates and Number of Polls in each of the Twenty-five Wards of the City, and the Taxes assessed thereon, as of the first day of May, in the Year 1891. Rate, \$12.60 per \$1,000. Original Assessments.
For Supplementary Assessments see Table B.

WARDS.	Female Polls.	Male Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1 . .	16	5,545	\$9,626,275	\$1,022,400	\$10,648,675	\$11,098 00	\$121,291 06	\$12,882 24	\$145,271 30
2 . .	5	5,011	9,944,600	600,200	10,544,800	10,024 50	125,301 96	7,562 52	142,888 98
3 . .	15	3,734	6,405,500	863,000	7,268,500	7,475 50	80,709 30	10,873 80	99,058 60
4 . .	19	3,882	7,945,200	911,100	8,856,300	7,773 50	100,109 52	11,479 86	119,362 88
5 . .	3	4,105	11,309,000	2,980,500	14,289,500	8,211 50	142,493 40	37,554 30	188,259 20
6 . .	. .	4,136	44,762,600	17,014,900	61,777,500	8,272 00	564,008 76	214,387 74	786,668 50
7 . .	. .	3,740	31,076,300	7,235,800	38,312,100	7,480 00	391,561 38	91,171 08	490,212 46
8 . .	2	4,507	8,560,900	612,200	9,173,100	9,015 00	107,867 34	7,713 72	124,596 06
9 . .	14	3,886	16,615,500	13,250,300	29,865,800	7,779 00	209,355 30	166,953 78	384,088 08
10 . .	6	3,173	121,057,200	34,630,100	155,687,300	6,349 00	1,525,320 72	436,339 26	1,968,008 98
11 . .	29	7,135	83,665,000	48,832,700	132,497,700	14,284 50	1,054,179 00	615,292 02	1,683,755 52
12 . .	. .	3,830	57,394,500	19,834,300	77,228,800	7,660 00	723,170 70	249,912 18	980,742 88
13 . .	7	6,980	15,193,500	670,400	15,863,900	13,963 50	191,438 10	8,447 04	213,848 64
14 . .	24	7,600	12,967,400	1,347,100	14,314,500	15,212 00	163,389 24	16,973 46	195,574 70
15 . .	52	4,950	7,272,500	625,300	7,897,800	9,926 00	91,633 50	7,878 78	109,438 28
16 . .	3	5,511	15,490,200	629,200	16,119,400	11,023 50	195,176 52	7,927 92	214,127 94
17 . .	4	4,827	17,035,800	2,346,800	19,382,600	9,656 00	214,651 08	29,569 68	253,876 76
18 . .	10	4,156	18,973,000	6,337,000	25,310,000	8,317 00	239,059 80	79,846 20	327,223 00
19 . .	12	7,186	12,977,000	867,000	13,844,000	14,378 00	163,510 20	10,924 20	188,812 40
20 . .	9	7,269	16,979,700	1,653,800	18,633,500	14,542 50	213,944 22	20,837 88	249,324 60
21 . .	13	6,540	26,089,400	7,472,500	33,561,900	13,086 50	328,726 44	94,153 50	435,966 44
22 . .	17	5,737	32,131,000	2,949,400	35,080,400	11,482 50	404,850 60	37,162 44	453,495 54
23 . .	16	6,969	22,699,800	9,593,100	32,292,900	13,946 00	286,017 48	120,873 06	420,836 54
24 . .	119	8,499	29,273,000	5,911,300	35,184,300	17,057 50	368,839 80	74,482 38	460,379 68
25 . .	16	3,901	14,793,500	1,866,500	16,660,000	7,810 00	186,398 10	23,517 90	217,726 00
Bank Stock *	411	132,809	\$650,238,375	\$190,056,900	\$840,295,275	\$265,823 50	\$8,193,003 52	\$2,394,716 94	\$10,853,543 96
	. .	. . .	. . . . .	14,774,140	14,774,140	. . . . .	. . . . .	186,154 16	186,154 16
Total .	411	132,809	\$650,238,375	\$204,831,040	\$855,069,415	\$265,823 50	\$8,193,003 52	\$2,580,871 10	\$11,039,698 12.

* Bank Stock separately assessed by authority of Section 8 of Chapter 13 of the Public Statutes.

TABLE B.

SUPPLEMENTARY Assessments of Polls and omitted Estates in each of the Twenty-five Wards of the City and the Taxes assessed thereon, as of the first day of May, in the Year 1891. Rate, \$12.60 per \$1,000.

For original Assessments see Table A.

WARDS.	Female Polls.	Male Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total. Tax.
1 . .	77	38	. . . . .	\$500	\$500	\$114 50	. . . . .	\$6 30	\$120 80
2 . .	20	53	\$4,200	200	4,400	116 00	\$52 92	2 52	171 44
3 . .	32	21	. . . . .	. . . . .	. . . . .	58 00	. . . . .	. . . . .	58 00
4 . .	36	15	. . . . .	20,200	20,200	48 00	. . . . .	254 52	302 52
5 . .	21	34	. . . . .	2,000	2,000	78 50	. . . . .	25 20	103 70
6 . .	7	69	. . . . .	1,400	1,400	141 50	. . . . .	17 64	159 14
7 . .	4	67	. . . . .	300	300	136 00	. . . . .	3 78	139 78
8 . .	27	54	. . . . .	5,900	5,900	121 50	. . . . .	74 34	195 84
9 . .	86	28	. . . . .	9,100	9,100	99 00	. . . . .	114 66	213 66
10 . .	19	44	. . . . .	27,000	27,000	97 50	. . . . .	340 20	437 70
11 . .	66	82	. . . . .	117,500	117,500	197 00	. . . . .	1,480 50	1,677 50
12 . .	26	55	. . . . .	13,500	13,500	123 00	. . . . .	170 10	293 10
13 . .	6	70	. . . . .	200	200	143 00	. . . . .	2 52	145 52
14 . .	88	59	. . . . .	14,300	14,300	162 00	. . . . .	180 18	342 18
15 . .	51	30	. . . . .	. . . . .	. . . . .	85 50	. . . . .	. . . . .	85 50
16 . .	18	87	. . . . .	500	500	183 00	. . . . .	6 30	189 30
17 . .	54	84	. . . . .	8,200	8,200	195 00	. . . . .	103 32	298 32
18 . .	69	48	. . . . .	79,300	79,300	130 50	. . . . .	999 18	1,129 68
19 . .	48	61	. . . . .	1,000	1,000	146 00	. . . . .	12 60	158 60
20 . .	81	53	5,700	700	6,400	146 50	71 82	8 82	227 14
21 . .	132	33	. . . . .	4,100	4,100	132 00	. . . . .	51 66	183 66
22 . .	21	21	. . . . .	13,000	13,000	52 50	. . . . .	163 80	216 30
23 . .	53	53	. . . . .	1,600	1,600	132 50	. . . . .	20 16	152 66
24 . .	88	19	4,500	. . . . .	4,500	82 00	56 70	. . . . .	138 70
25 . .	40	22	5,300	300	5,600	64 00	66 78	3 78	134 56
	1,170	1,200	\$19,700	\$320,800	\$340,500	\$2,985 00	\$248 22	\$4,042 08	\$7,275 30

TABLE C.

VALUATION of the Several Wards, the Total Valuation of the City, the Amount of Taxes as shown in the Warrant to the Collector, the Rate of Taxation on each \$1,000, and the Number of Polls, as determined by the Board of Assessors, when the Rate of Taxation was fixed, for 1887 to 1891, both Years inclusive.

WARDS.	1887.	1888.	1889.	1890.	1891.
1	\$9,255,775	\$9,463,875	\$9,934,375	\$10,213,075	\$10,648,675
2	9,923,500	9,966,000	10,086,300	10,245,600	10,544,800
3	6,812,700	6,975,200	7,335,400	7,093,900	7,268,500
4	7,823,500	7,926,700	8,124,700	8,426,500	8,856,300
5	14,949,700	14,507,100	14,562,500	14,612,000	14,289,500
6	54,664,600	55,130,200	58,855,100	59,809,600	61,777,500
7	35,831,700	36,546,700	37,416,000	37,934,700	38,312,100
8	8,023,200	8,091,900	8,257,000	8,489,900	9,173,100
9	29,268,000	29,057,700	28,940,500	28,665,400	29,865,800
10	134,430,900	136,856,100	142,565,600	148,370,700	155,687,300
11	113,853,400	118,608,800	124,177,900	127,883,400	132,497,700
12	69,721,900	70,669,000	74,020,900	74,388,000	77,228,800
13	12,334,700	12,678,700	14,497,400	15,765,600	15,863,900
14	12,806,800	13,092,900	13,381,200	14,393,800	14,314,500
15	7,547,300	7,652,800	7,627,900	7,724,600	7,897,800
16	14,823,600	15,039,000	15,145,100	15,571,400	16,119,400
17	19,488,200	19,320,100	19,157,500	19,073,400	19,382,600
18	25,394,600	25,252,900	25,477,600	25,429,800	15,310,000
19	12,610,800	12,971,400	13,167,000	13,609,400	13,844,000
20	15,920,400	16,672,600	17,371,500	17,969,800	18,633,500
21	29,722,300	30,244,100	30,728,900	31,995,700	33,561,900
22	24,716,900	26,613,900	29,614,100	32,747,100	35,080,400
23	25,276,900	26,530,300	27,366,400	29,264,200	32,292,900
24	26,635,200	27,833,100	29,463,100	31,873,400	35,184,300
25	11,004,600	11,962,100	12,976,000	15,457,800	16,660,000
Bank Stock ¹ . . .	14,801,342	14,789,373	15,183,769	15,033,025	14,774,140
Totals	\$747,642,517	\$764,452,548	\$795,433,744	\$822,041,800	\$855,069,415
Tax, including overlay	\$10,249,778 23	\$10,484,889 14	\$10,507,804 80	\$11,187,692 44	\$11,039,698 12
Rate per thousand,	13 40	13 40	12 90	13 30	12 60
No. of Male polls .	115,603	120,499	123,274	126,005	132,809
“ “ Female “ .	325	454	323	5,053	411

¹ Bank Stock separately assessed by authority of Section 8 of Chapter 13 of the Public Statutes.

TABLE D.

POPULATION AND VALUATION OF BOSTON FOR TWENTY YEARS.

Population by United States census of 1870 — 250,526. Population by State census of 1875 — 341,919. United States census of 1880 — 362,839. State census of 1885 — 390,393. United States census of 1890 — 448,477.

Valuation and Rate :					Gain or Loss as compared with preceding Year.				
YEAR. ¹	Real Estate.	Personal Estate.	Total Valuation. ¹	Rate Tax. per \$1,000.	REAL ESTATE.		PERSONAL ESTATE.		YEAR. ¹
					Increase.	Decrease.	Increase.	Decrease.	
1872	\$443,283,450	\$239,440,850	\$682,724,300	\$11 70	\$48,068,500		\$21,992,250		1872
1873 ²	470,086,200	223,745,200	693,831,400	12 80	26,802,750			\$15,695,650	1873 ²
1874	554,200,150	244,554,900	798,755,050	15 60	84,113,950		20,809,700		1874
1875	558,941,000	235,020,895	793,961,895	13 70	4,740,850			9,534,005	1875
1876	526,157,900	222,838,310	748,996,210	12 70		\$32,783,100		12,182,585	1876
1877	481,407,200	205,433,386	686,840,586	13 10		44,750,700		17,404,924	1877
1878	440,375,900	190,070,966	630,446,866	12 80		41,031,300		15,362,420	1878
1879	428,777,000	184,545,692	613,322,692	12 50		11,598,900		5,525,274	1879
1880	437,370,100	202,092,395	639,462,495	15 20	8,593,100		17,546,703		1880
1881	455,388,600	210,165,997	665,554,597	13 90	18,018,500		8,073,602		1881
1882 ³	467,704,150	204,703,812	672,407,962	15 10	12,315,550			5,462,185	1882 ³
1883	478,318,900	204,113,771	682,432,671	14 50	10,614,750			590,041	1883
1884	488,130,600	194,526,058	682,656,658	17 00	9,811,700			9,587,713	1884
1885	495,973,400	189,605,672	685,579,072	12 80	7,842,800			4,920,386	1885
1886	517,503,275	193,118,060	710,621,335	12 70	21,529,875		3,512,388		1886
1887	547,171,175	200,471,342	747,642,517	13 40	29,667,900		7,353,282		1887
1888	563,013,275	201,439,273	764,452,548	13 40	15,842,100		967,931		1888
1889	593,799,975	201,633,769	795,433,744	12 90	30,786,700		194,496		1889
1890	619,990,275	202,051,525	822,041,800	13 30	26,190,300		417,756		1890
1891	650,238,375	204,831,040	855,069,415	12 60	30,248,100		2,779,515		1891

¹ Included in the total valuation of 1865, and all subsequent years, was an assessment upon corporations chartered by the Commonwealth of Massachusetts, for real estate and machinery. The last item is taxed as personal, and is the only personal estate taxable by local assessors to a Massachusetts corporation.

In 1882, 175 corporations were assessed as follows : \$45,754,600 \$3,275,300 \$49,029,900

" 1883, 198	" "	" "	46,727,300	4,421,100	51,148,400
" 1884, 215	" "	" "	47,866,200	4,795,900	52,662,100
" 1885, 228	" "	" "	48,556,800	5,249,000	53,805,800
" 1886, 226	" "	" "	50,003,400	5,505,300	55,508,700
" 1887, 225	" "	" "	52,633,600	5,254,000	57,887,600
" 1888, 228	" "	" "	53,358,300	5,941,900	59,300,200
" 1889, 225	" "	" "	59,538,900	5,860,100	65,399,000
" 1890, 235	" "	" "	64,358,300	6,128,200	70,486,500
" 1891, 235	" "	" "	69,634,000	5,864,800	75,498,800

² The City of Charlestown and Towns of West Roxbury and Brighton were annexed to Boston in 1873, their valuation taking effect as a part of the city in 1874. Valuation of Charlestown in 1873 was \$26,016,100 real, 9,273,582 personal; total \$35,289,682 00

Valuation of West Roxbury in 1873 was \$16,254,350 real, \$5,894,250 personal; total 22,148,600 00

Valuation of Brighton in 1873 was \$11,964,450 real, \$2,584,081 personal; total 14,548,531 00

By the U.S. census of 1870, the population of Charlestown was 28,323 " " West Roxbury " 8,683 " " Brighton " 4,967

³ The valuation in 1873 of Boston and the municipalities that were annexed to the city in that year was \$765,818,213.

³ In consequence of the Act of 1881, exempting money loaned on mortgage of real estate, the personal estate valuation receded, notwithstanding large gains were made upon the other items of personal estate.

TABLE E.

STATEMENT showing the Assessors' Valuation of the Real and Personal Property of the City of Boston, as of the first day of May, for Thirty-five Years, 1857 to 1891, inclusive. Also the Amount and Rate Per Cent. of Increase and Decrease in each Period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Amount of Decrease in the ten years.	Rate per cent. of Increase or Decrease in ten years.
1857 and 1867 . . .	\$258,111,900	\$444,946,100	\$186,834,200	. . . . .	82.67
1858 and 1868 ¹ . . .	254,714,100	493,573,700	238,859,600	. . . . .	92.77
1859 and 1869 . . .	263,429,000	549,511,600	286,082,600	. . . . .	108.59
1860 and 1870 ² . . .	276,861,000	584,089,400	307,228,400	. . . . .	110.96
1861 and 1871 . . .	275,760,100	612,663,550	336,903,450	. . . . .	122.17
1862 and 1872 . . .	276,217,000	682,724,300	406,507,300	. . . . .	147.16
1863 and 1873 . . .	302,507,200	693,831,400	391,324,200	. . . . .	129.36
1864 and 1874 ³ . . .	332,449,900	798,755,050	466,305,150	. . . . .	140.26
1865 and 1875 . . .	371,892,775	793,961,895	422,069,120	. . . . .	113.49
1866 and 1876 . . .	415,362,345	748,996,210	333,633,865	. . . . .	80.
1867 and 1877 . . .	444,946,100	686,840,586	241,894,486	. . . . .	54.37
1868 and 1878 . . .	493,573,700	630,446,866	136,873,166	. . . . .	27.73
1869 and 1879 . . .	549,511,600	613,322,691	63,811,091	. . . . .	11.61
1870 and 1880 . . .	584,089,400	639,462,495	55,373,095	. . . . .	9.48
1871 and 1881 . . .	612,663,550	665,554,597	52,891,047	. . . . .	8.63
1872 and 1882 . . .	682,724,300	672,497,961	. . . . .	\$10,226,339	1.50
1873 and 1883 . . .	693,831,400	682,432,671	. . . . .	11,398,729	1.64
1874 and 1884 . . .	798,755,050	682,656,657	. . . . .	116,098,393	14.53
1875 and 1885 . . .	793,961,895	685,579,072	. . . . .	108,382,823	13.62
1876 and 1886 . . .	748,996,210	710,621,360	. . . . .	38,374,850	5.12
1877 and 1887 . . .	686,840,586	747,642,517	60,801,931	. . . . .	8.85
1878 and 1888 . . .	630,446,866	764,452,548	134,005,682	. . . . .	21.25
1879 and 1889 . . .	613,322,691	795,433,744	182,111,053	. . . . .	29.69
1880 and 1890 . . .	639,462,495	822,041,800	182,579,305	. . . . .	28.55
1881 and 1891 . . .	665,554,597	855,069,415	189,514,818	. . . . .	28.47

¹ The City of Roxbury, with a valuation of \$26,551,700, united with Boston, 1867, its valuation first taking effect as a part of Boston in 1868.

² The Town of Dorchester, with a valuation of \$20,315,700, united with Boston in 1869, its valuation first taking effect as a part of Boston in 1870.

³ The City of Charlestown, with a valuation of \$35,289,682, the Town of West Roxbury, with \$22,148,600 valuation, and the Town of Brighton, with a valuation of \$14,548,531, annexed to Boston in 1873, their united valuation taking effect in 1874 as part of the City of Boston.

TABLE F.

AMOUNT AND RATE OF TAXATION FOR TWENTY YEARS.

YEAR.	State Tax.	City and County Tax.	Total Tax.	Rate Tax per \$1,000.	
				State.	City and County.
1872	\$736,480	\$7,023,362	\$7,759,842	\$1 11	\$10 59
1873	828,540	7,809,552	8,638,092	1 23	11 57
1874	802,120	11,243,782	12,045,902	1 04	14 56
1875	802,120	9,721,016	10,523,136	1 04	12 66
1876	742,932	8,527,872	9,270,804	1 02	11 68
1877	619,110	8,135,104	8,754,214	0 93	12 70
1878	412,740	7,466,410	7,879,150	0 67	12 13

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.		
					State.	County.	City.
1879 ¹	\$206,370	\$369,200	\$6,916,940	\$7,492,510	\$0 20	\$0 46	\$11 84
1880	619,110	260,000	8,587,786	9,466,896	0 86	0 27	14 07
1881	619,110	260,000	8,173,282	9,052,392	0 81	0 25	12 84
1882	825,480	291,200	8,798,073	9,914,753	1 12	0 29	13 69
1883	578,055	291,200	8,778,556	9,647,811	0 72	0 28	13 59
1884	770,740	301,600	10,216,029	11,288,369	1 00	0 29	15 71
1885	578,055	301,600	7,814,092	8,693,747	0 71	0 27	11 82
1886	555,870	386,568	7,897,240	8,839,678	0 65	0 40	11 65
1887	833,805	526,735	8,527,559	9,888,099	1 00	0 57	11 83
1888 ²	833,805	668,444	8,520,783	10,023,032	0 97	0 74	11 69
1889	³ 759,518	738,191	8,578,960	10,076,669	0 83	0 80	11 27
1890	⁴ 673,824	799,294	9,220,280	10,693,398	0 69	0 85	11 76
1891	⁵ 581,571	614,549	9,549,491	10,745,611	0 53	0 57	11 50

¹ Chap. 299 of the Acts of the year 1879 (now Sect. 48 of Chap. 11, Public Statutes) required that the State Tax and County Tax should be assessed on polls, *provided* that each of such taxes shall not exceed the sum of one dollar (two dollars for the entire tax upon each poll). The excess above the amount so raised must be assessed on property. In the above table the sums stated in the columns of STATE TAX and COUNTY TAX, respectively, are the whole amounts required to be raised, and the figures in the columns of RATE show the amount per \$1,000 for which *property* was assessed to make up the deficiency after the polls had been assessed at one dollar each for State and County purposes.

² Chap. 384 of the Acts of 1888 provides for the erection of armories in Boston, and for the extinguishment of the debt created therefor by a special tax upon the city.

³ This amount includes the special tax for armories of 1889 amounting to \$21,498.

⁴ “ “ “ “ “ “ “ “ “ “ 1890 “ “ \$28,056.

⁵ “ “ “ “ “ “ “ “ “ “ 1891 “ “ \$28,056.

TABLE G.

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN
BOSTON, MAY 1, 1891.

Value.	No. of Houses.	Hotels.	Family Hotels.
Value less than \$1,000	3,276		
" \$1,000 and less than \$2,000	8,598		
" 2,000 " " " 3,000	10,146		
" 3,000 " " " 4,000	7,936		3
" 4,000 " " " 5,000	5,193		3
" 5,000 " " " 6,000	3,380		7
" 6,000 " " " 7,000	2,536	1	7
" 7,000 " " " 8,000	1,848	1	11
" 8,000 " " " 9,000	1,538	2	10
" 9,000 " " " 10,000	1,295	1	13
" 10,000 " " " 11,000	933		25
" 11,000 " " " 12,000	614	2	9
" 12,000 " " " 13,000	476		36
" 13,000 " " " 14,000	452	1	7
" 14,000 " " " 15,000	441	2	20
" 15,000 " " " 16,000	388	2	8
" 16,000 " " " 17,000	295	1	14
" 17,000 " " " 18,000	268	3	15
" 18,000 " " " 19,000	296		13
" 19,000 " " " 20,000	194	2	21
" 20,000 " " " 21,000	228		27
" 21,000 " " " 22,000	143	3	16
" 22,000 " " " 23,000	156		14
" 23,000 " " " 24,000	158		17
" 24,000 " " " 25,000	128		12
" 25,000 " " " 26,000	145		9
" 26,000 " " " 27,000	108	2	19
" 27,000 " " " 28,000	95		16
" 28,000 " " " 29,000	168	1	10
" 29,000 " " " 30,000	89	2	9
" 30,000 " " " 31,000	99	3	8
" 31,000 " " " 32,000	68		14
" 32,000 " " " 33,000	64	1	7
" 33,000 " " " 34,000	58		9
" 34,000 " " " 35,000	79	2	6
" 35,000 " " " 36,000	54		9
" 36,000 " " " 37,000	66		8
" 37,000 " " " 38,000	27		2
" 38,000 " " " 39,000	59		8
" 39,000 " " " 40,000	38		2
" 40,000 " " " 41,000	58	3	4
" 41,000 " " " 42,000	29		3
" 42,000 " " " 43,000	28	3	2
" 43,000 " " " 44,000	39		4
" 44,000 " " " 45,000	59		1
" 45,000 " " " 46,000	27		
" 46,000 " " " 47,000	26		
" 47,000 " " " 48,000	28		
" 48,000 " " " 49,000	33		
" 49,000 " " " 50,000	27		
" 50,000 " " " 51,000	21	2	
" 51,000 " " " 52,000	18		
" 52,000 " " " 53,000	14	1	
" 53,000 " " " 54,000	16		
" 54,000 " " " 55,000	9		
" 55,000 " " " 56,000	21	3	
" 56,000 " " " 57,000	17		3
" 57,000 " " " 58,000	13		
" 58,000 " " " 59,000	15		
" 59,000 " " " 60,000	16		
" 60,000 " " " 61,000	14		3
" 61,000 " " " 62,000	8		
" 62,000 " " " 63,000	5	1	
" 63,000 " " " 64,000	9		1
Carried forward	52,686	39	465

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN
BOSTON, MAY 1, 1891. -- *Continued.*

Value.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	52,686	39	465
Value \$64,000 and less than \$65,000	5	1	
“ 65,000 “ “ “ 66,000	3		2
“ 66,000 “ “ “ 67,000	6		
“ 67,000 “ “ “ 68,000	9		
“ 68,000 “ “ “ 69,000	5		
“ 69,000 “ “ “ 70,000	4		1
“ 70,000 “ “ “ 71,000	6		
“ 71,090 “ “ “ 72,000	8		
“ 72,000 “ “ “ 73,000	5	1	
“ 73,000 “ “ “ 74,000	4		
“ 74,000 “ “ “ 75,000	5		
“ 75,000 “ “ “	7		
77,000	7	1	
78,000	3		1
79,000	6	1	1
80,000	1		1
81,000	3		1
82,000	2		
83,000	4		
84,000	1	1	
85,000	3		3
86,000	1		
87,000	3		
88,000	2		1
89,000	3		1
90,000	2		1
91,000	4		
92,000	1	1	
95,000	2		
96,000	1		1
97,000	5	1	2
98,000	2		Hotel Clarendon.
259 Beacon Street	3	1	3 { Hotel Norwood. “ Dartmouth. 292 Commonwealth Ave.
347 “ “			
20 Gloucester Street			
39 Beacon Street			
47 “ “	2		
102,000			1 Hotel Comfort.
34 Beacon Street	2		3 { 162 Tremont Street. Hotel Winthrop. 1287 Washington Street.
45 “ “			
103,000			1 St. Cloud Hotel.
105,000			1 Hotel Gladstone.
107,000			{ Hotel Vieth.
108,000		2	1 { “ Copley. “ Edinburg.
274 Beacon Street	2	2	1 { New Marlboro' Hotel. Graffam Hotel. Hotel Lafayette.
259 Commonwealth Avenue			
113,000			2 { Hotel Adelphi. “ Austerfield.
5 Commonwealth Avenue	2		
6 Beacon Street			
119,000			1 1321 Washington Street.
9 Beacon Street	1		
12 Arlington Street	1		1 Hotel Imperial.
127,000		1	1 { Hotel Bowdoin. “ Madison.
32 Hereford Street	1		2 { Hotel Clifton. “ Alberton.
131,000		1	Hotel Falmouth.
134,000		1	Hotel Waquoit.
8 Park Street	3		
27 Commonwealth Avenue			
270 Beacon Street			
135,000			
138,000		1	1 { Hotel Royal. 222 Boylston Street.
<i>Carried forward</i>	52,824	55	500

APPROXIMATE VALUE OF THE DWELLING-HOUSES (INCLUDING HOTELS) IN
BOSTON, MAY 1, 1891. — *Concluded.*

Value.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	52,824	55	500
140,000		1	Hotel Ilkley.
17 Gloucester Street	2		
Cor. Berkeley and Marlboro' Streets			
145,000			
147,000			1 Charles, cor. Beacon Street.
150,000			1 Hotel La Grange.
152,000			1 Hotel Sanford.
29 Beacon Street	1		
30 " "			
155,000			
162,000		1	Hotel Coolidge.
163,000			1 Hotel Exeter.
448 Beacon Street	1		
165,000			
170,000		1	Hotel Ludlow.
172,000			1 Somerset Club.
366 Commonwealth Avenue . .	1		
175,000			
185,000		1	Hotel Hamilton.
189,000		1	Hotel Cluny.
200,000		1	1 { Hotel Flower.
			" Newbury.
353 Commonwealth Avenue . .	1		
210,000			
216,000			1 644 Washington Street.
222,000		1	Boston Tavern.
306 Dartmouth Street	1		
224,000			
229,000		1	Hotel Bristol.
231,000		1	Sherman House.
232,000			1 Algonquin Club.
240,000			1 Hotel Huntington.
250,000		1	Waverley House.
253,000		1	Revere House.
255,000		1	Hotel Kensington.
260,000		1	Hotel Agassiz.
262,000		1	Clark's Hotel.
268,000		1	United States Hotel.
275,000		1	Crawford House.
277,000			1 Hoffman House.
287,000			1 The Warren.
300,000		2	{ Hotel Victoria.
			" Langham.
315,000		1	American House.
325,000		1	Hotel Tudor.
370,000		1	Hotel Oxford.
380,000		1	Hotel Thorndike.
396,000			1 Hotel Pelham.
400,000		1	Hotel Reynolds.
415,000		1	Hotel Berkeley.
510,000		1	Quincy House.
600,000		1	Hotel Brunswick.
650,000		1	Hotel Vendome.
783,000		1	Tremont House.
817,000		1	Adams House.
831,000		1	Young's Hotel.
989,000		1	Parker House.
Grand totals	52,831	86	512

Dwellings	52,831
Hotels	86
Family Hotels	512
Total	53,429

TABLE I.

STATEMENT SHOWING THE NUMBER OF SEWER ASSESSMENTS ABATED,
APPORTIONED, OR SUSPENDED.

[Acts of 1889, Chapter 456, § 4. — 1890, Chapter 346, §§ 1, 2.]

Year.	Abated.	Apportioned.	Suspended.
1889	145	
1890	8	1
1891	2	2

ASSESSORS' OFFICE, CITY HALL,

BOSTON, Jan. 25, 1892.

HON. NATHAN MATTHEWS, JR.,

Mayor of the City of Boston:

SIR: A number of petitions are in our possession, asking for the abatement of sewer assessments, which were addressed to the Board of Aldermen, and show, by their indorsement, that they have been referred by that body to the Board of Assessors.

The Act of 1889, Chapter 456, § 5, was construed by the Law Department to remove the power to make this class of abatements from the Aldermen and vest it in the Board of Assessors.

But if any doubt existed as to the correctness of that construction, it was removed by an amendment to said section five, made by the second section of Chapter 346 of the Acts of 1890.

The language of these two enactments would seem to indicate that the Legislature intended that all sewers and their renewals should be paid for mainly from the general tax levy; but, in part, by a special assessment upon abutting estates; and that the special assessment, when made in conformity to the provisions of these two acts, should never be discharged in any other manner than by full payment. An analysis of the law seems to establish the following points:

First. — That when a sewer is constructed the amount of an assessment to be laid on an abutting estate is determined by the Superintendent of Sewers. [1889, Chap. 456, § 2.]

Second. — That the amount is fixed at one cent a square foot of the area of each estate, liable to assessment, that is

within one hundred feet of the street or way in which the sewer is laid. [1890, Chap. 346, § 1.]

Third.—That the amount cannot be fixed at any less sum, unless the aggregate of the assessments at one cent a foot, as provided in the act, exceeds the cost of the sewer, in which case the cost is proportionately assessed. [1890, Chap. 346, § 1.]

Fourth.—That an estate that has already paid a sewer assessment “may be assessed . . . for the cost of renewal or repair of a drain or sewer,” provided that such last assessment shall not exceed the cost of such renewal or repair, or be in excess of one cent for each square foot assessable. [1889, Chap. 456, § 1 — 1890, Chap. 346, § 1.]

Fifth.—That interest “at the rate of five per cent. per annum from the date of completion” of the sewer must “be added to the amount assessed.” [1889, Chap. 456, § 2.]

Sixth.—That notice of the assessment and of its amount must be given by the Superintendent of Sewers to the person assessed “forthwith.” [1889, Chap. 456, § 2.]

Seventh.—That payment of the assessment and accrued interest may be deferred until the owners “particular drain” has entered the sewer. [1889, Chap. 456, § 1.]

Eighth.—That within ten days of such entry the owner may apply to the Assessors and have his sewer assessment and accrued interest divided “into three equal parts,” and have one of said parts added “to the annual tax of said estate for each of the three years next ensuing.” [1889, Chap. 456, § 4.]

Ninth.—That “the assessors of taxes . . . have power to abate such assessments and all laws relating to the . . . abatement of taxes . . . so far as applicable apply to the . . . abatement of such assessments.” [1890, Chap. 346, § 2.]

Tenth.—That a sewer assessment is “a lien upon the estate” assessed “until it is paid,” and it is to be “collected in the same manner as taxes on real estate.” [1889, Chap. 456, § 5.]

By the statement under the ninth head, it appears that the power to abate sewer assessments is with the Assessors. But they can exercise such power only in conformity to “laws . . . relating to the abatement of taxes.” “A person aggrieved by” an assessment “may apply to the Assessors for an abatement thereof.” [Pub. Stat., Chap. 11, § 69.] But the Assessors cannot grant him an abatement, unless “he makes it appear that he is taxed at more than his just proportion, or upon an assessment of . . . his property” at a higher rate than that fixed by law.

[Pub. Stat., Chap. 11, § 69.] It follows that the Assessors cannot make an abatement of a sewer assessment that has been laid in exact conformity to the requirements of the law. But, if an error has been made in computing an area liable to assessment, or in assessing the true area at exceeding one cent a foot, or in assessing a group of owners for a greater sum than the cost of the sewer, for the construction of which they are assessed; or, if the Aldermen, in the exercise of the discretion given them by the third section of the Act of 1889 [Chap. 456], lay an assessment on a greater area, or for a larger amount than authorized by said section; the Assessors, when satisfied that such errors have been made, can correct them by abatement. The Assessors have no equity powers to relieve what may seem to be an unjust sewer assessment, or to mitigate the hardships which follow the execution of the law. The statutes provide that for the most oppressive assessments, those upon the very poor, and upon churches, charitable, and other corporations, exempt by law from ordinary taxes, that the collection of the assessment may be suspended until the estate benefited by the sewer passes into the possession of a new owner, when, it is provided, that the original assessment and accrued interest to date "shall be paid by such new owner." [1889, Chap. 456, § 5—1890, Chap. 346, § 2.]

It seems to some members of the Board of Aldermen to be desirable that their changed relation to sewer assessments should become known to the public through their proceedings; and the Board of Assessors are of opinion that such publicity would prevent many citizens from asking either Board to grant abatements, which are beyond the authority of any board or department of the City Government. Herewith find copies of a statement of certain cases undisposed of on the files of this department, and the opinion of the Corporation Counsel thereon, which we desire should be forwarded with this communication to that body.

Very respectfully, for the Board of Assessors,

THOMAS HILLS,
Chairman.

ASSESSORS' OFFICE, CITY HALL,

BOSTON, Jan. 9, 1892.

HON. THOMAS M. BABSON,

Corporation Counsel of the City of Boston:

SIR: Many owners of estates fronting on Porter street [East Boston] have signed a petition which has been presented to our Board, asking "for an abatement of the sewer assessment on their property . . . said property having already paid a sewer assessment." From Mr. Daniel J. Hasson, whose name appears first upon the petition, we have received a verbal statement to the effect that a large wooden sewer was put into Porter street many years ago; that he was not an owner of an estate on said street when said sewer was constructed, but that when he bought his estate he found that a sewer assessment had been paid therefor.

That in the summer of 1891 this wooden sewer was taken up and a new brick sewer put in its place; that both the old and new sewers were in fact main sewers for a certain district, receiving the contents of several cross-street drains. This statement is confirmed by a communication from the Superintendent of Streets which is herewith transmitted. We have also a petition for the abatement of an assessment for a sewer on Bremen street, where the facts are substantially like those in relation to the Porter-street sewer; an old brick sewer being taken up and a new brick sewer of larger dimensions laid at a deeper grade than that which it supplanted.

In relation to this case the statement is made that the estate has already paid a sewer assessment of \$156.09, and that at a hearing before the Aldermen, August 18, 1890 [see Proceedings, 1890, page 796], the persons objecting to a new sewer and an assessment therefor obtained a recommitment to the Committee on Sewers with instructions to give a hearing; that at the hearing objection to the proposed action of the government was withdrawn on the assurance of the committee that no assessment would be laid for the sewer. A statement of the gentleman who represented the petitioners is herewith transmitted.

Referring to the law governing the assessment and collection of sewer assessments as found in the Acts of 1889, Chapter 456, and of 1890, Chapter 346, your written opinion is requested upon the following question: Can the Board of Assessors, on the facts as presented, abate the above-described assessments for any of the above stated reasons?

Very respectfully, for the Board of Assessors,

JOSHUA S. DUNCKLEE,
Secretary.

CITY OF BOSTON,
OFFICE OF THE CORPORATION COUNSEL,
Jan. 16, 1892.

To the Board of Assessors:

GENTLEMEN: Your communication of the 9th inst., in regard to sewer assessments, was received. In my opinion your Board cannot abate the assessments described for any of the reasons set forth in your letter. Statements made by individual members of the Board of Aldermen, whether in committee or outside of it, cannot bind the city, or affect any one's rights. An assessment being made, your Board cannot abate for any such reason. Chapter 346 of the Acts of 1890 authorized an assessment for any sewer constructed after that act went into effect, and your Board must assume that a sewer was constructed under that act, and that the assessment was legally made therefor. There is nothing in the Acts of 1889 or of 1890 which prohibits the levying of an assessment on an estate for a new sewer because such an estate had previously paid an assessment for a different sewer formerly laid in the same place.

Very truly,

THOMAS M. BABSON,
Corporation Counsel.

